

PORT OF BENTON
Benton County, Washington
January 1, 1990 Through December 31, 1991

Schedule Of Findings

1. Matching Requirement In Grant Agreements Should Be Complied With

The Port of Benton submitted all costs for the Richland Airport Project to the Federal Aviation Administration (FAA), however, the grant agreement requires a match by the port.

Grant agreement 3-53-0056-03 states in part:

. . . Federal Aviation administration . . . agrees to pay, as the United States share of the allowable costs incurred in accomplishing the Project, ninety (90) percentum of all allowable Project costs.

Communication with FAA seemed to indicate to port staff that the FAA portion would be paid prior to the port's share.

The port has claimed \$33,064.76 more than the FAA agreement allows. This amount represents the port's share of allowable funding which should have been absorbed as the project progressed.

We recommend that the port reimburse FAA for the additional funds received.

2. Drug Free Workplace Policy Needs To Be Adopted

During our audit of the Port of Benton, we determined that the port was not in compliance with the Drug Free Workplace Act.

This act, effective March 18, 1989, requires that all grantees receiving federal grants certify that they will provide a drug-free workplace. The certification requires, in part, that the grantee publish a policy statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violations. The act also requires the grantee to establish an ongoing drug-free awareness program.

The grantee's failure to comply with the requirements of the act could prevent the awarding of future federal grant moneys.

The absence of a published policy on controlled substances appears to have occurred because port officials were not aware of the requirements of the Drug-Free Workplace Act.

We recommend that the Port of Benton comply with the requirements of the Drug-Free Workplace Act.

3. The Port Should Prepare An Annual Financial Report Timely

The Port of Benton did not prepare the annual financial report for the year ended December 31, 1991, until November 1992.

RCW 43.09.230 requires:

The state auditor shall require from every taxing district and other political subdivision financial reports covering the full period of each year . . . Such reports shall be prepared, certified, and filed . . . within one hundred fifty days after the close of each fiscal year.

Due to a larger than usual work load, port staff was unable to prepare the financial reports timely.

The delay in the preparation of the financial report prevents port officials, the public, and other interested parties from obtaining financial information in a timely manner.

We recommend the port prepare the annual financial report in a timely manner.